



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO UTILITY COMMISSION

Principal Office: 1210 MAIN STREET
OCONTO, WI 54143

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LINDA M. BELONGIA, CMA/AE of _____
(Person responsible for accounts)

_____, OCONTO UTILITY COMMISSION, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/27/2003
(Signature of person responsible for accounts)	(Date)

CITY CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO UTILITY COMMISSION

Utility Address: 1210 MAIN STREET
OCONTO, WI 54143

When was utility organized? 7/1/1945

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA M. BELONGIA

Title: CITY CLERK/TREASURER

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address: CITYOCON@hotmail.com

Utility employee in charge of correspondence concerning this report:

Name: ROBERT MOMMAERTS

Title: SUPERINTENDENT

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: PATRICK KASS,CPA

Title:

Office Address:

W5320 BIRCH CREEK RD
MENOMINEE, MI 49858

Telephone: (906) 864 - 2903

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

President, chairman, or head of utility commission/board or committee:

Name: ED WIDLE**Title:** COMMISSION PRESIDENT**Office Address:**1210 MAIN STREET
OCONTO, WI 54153**Telephone:** (920) 834 - 7711

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MIKE KOCENCY**Title:** PARTNER**Office Address:** SCHENCK & ASSOCIATES SC2200 RIVERSIDE DR.
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:****Date of most recent audit report:** 4/5/2002**Period covered by most recent audit:** 2002

Names and titles of utility management including manager or superintendent:

Name: ROBERT MOMMAERTS**Title:** SUPERINTENDENT**Office Address:**1210 MAIN STREET
OCONTO, WI 54303**Telephone:** (920) 834 - 7711**Fax Number:** (920) 834 - 7713**E-mail Address:**

Name of utility commission/committee: OCONTO UTILITY COMMISSION

Names of members of utility commission/committee:MR ROB CHARAPOTA
MR DUANE LEBRECK
MR DAVE ROSENFELDT
MR EARL UHL
MR ED WILDE, COMMISSION PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	581,486	587,708	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	333,213	346,326	2
Depreciation Expense (403)	120,836	117,199	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	22,598	22,685	5
Total Operating Expenses	476,647	486,210	
Net Operating Income	104,839	101,498	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	104,839	101,498	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	244,742	238,214	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	94,992	87,359	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	339,734	325,573	
Total Income	444,573	427,071	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	444,573	427,071	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	508,292	287,162	14
Amortization of Debt Discount and Expense (428)	38,180	6,759	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	546,472	293,921	
Net Income	(101,899)	133,150	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,934,809	4,801,659	20
Balance Transferred from Income (433)	(101,899)	133,150	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,832,910	4,934,809	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON REGULATED SEWER UTILITY	244,742	3
Total (Acct. 417):	244,742	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	94,992	5
Total (Acct. 419):	94,992	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	581,486	0	0	0	581,486	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	581,486	0	0	0	581,486	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	47,102		47,102	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	36,837		36,837	19
Total Payroll	83,939	0	83,939	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,100,134	6,804,731	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,269,667	1,238,124	2
Net Utility Plant	5,830,467	5,566,607	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	12,135,600	11,855,403	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,886,374	2,846,171	4
Net Nonutility Property	9,249,226	9,009,232	
Investment in Municipality (123)	0	0	5
Other Investments (124)	393,910	436,245	6
Special Funds (125)	1,510,767	1,197,737	7
Total Other Property and Investments	11,153,903	10,643,214	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,822,689	2,641,856	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	55,025	46,135	11
Other Accounts Receivable (143)	323,035	336,349	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,948	55,369	14
Materials and Supplies (150)	33,827	33,057	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,266,524	3,112,766	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	110,992	135,099	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	110,992	135,099	
Total Assets and Other Debits	19,361,886	19,457,686	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	454,171	451,239	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,832,910	4,934,809	23
Total Proprietary Capital	5,287,081	5,386,048	
LONG-TERM DEBT			
Bonds (221)	7,795,973	8,014,999	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	7,795,973	8,014,999	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	139,398	117,745	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	53,430	48,934	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	192,828	166,679	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,086,004	5,889,960	41
Total Liabilities and Other Credits	19,361,886	19,457,686	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,008,121	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	92,013				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,100,134	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,269,667	0	0	0	10
Total Accumulated Provision	1,269,667	0	0	0	
Net Utility Plant	5,830,467	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,238,124				1,238,124	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	120,836				120,836	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,114				5,114	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	144				144	10
Other credits (specify):						11
					0	12
Total credits	126,094	0	0	0	126,094	13
Debits during year						14
Book cost of plant retired	94,551				94,551	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	94,551	0	0	0	94,551	19
Balance End of Year	1,269,667	0	0	0	1,269,667	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	11,855,403	510,138	229,941	12,135,600	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	11,855,403	510,138	229,941	12,135,600	
Less accum. prov. depr. & amort. (122)	2,846,171	202,603	162,400	2,886,374	3
Net Nonutility Property	9,009,232	307,535	67,541	9,249,226	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	27,661	27,062	2
Sewer utility	6,166	5,995	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	33,827	33,057	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 REVENUE REFUNDING BONDS	31,568	428	0	1
2001 REVENUE BONDS	5,332	428	98,199	2
2002 REVENUE REFUNDING BONDS	1,279	428	12,793	3
Total			110,992	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	451,239	1
Changes during year (explain):		
WILLIAM BAKE SUBDIVISION PAID BY CITY	2,932	2
Balance end of year	454,171	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 REVENUE REFUNDING BONDS	08/01/1993	12/01/2006	5.11%	0	1
SPECIAL ASSESSMENT B BONDS	11/01/1993	11/01/2033	5.13%	134,244	2
CLEAN WATER FUNDS	07/01/1995	05/01/2014	3.27%	2,610,454	3
2001 BAN REFUNDING & CAP PROJ	01/01/2001	05/01/2021	4.81%	4,113,119	4
2002 REVENUE REFUNDING BONDS	09/01/2002	05/01/2006	2.50%	938,156	5
Total Bonds (Account 221):				7,795,973	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22,598	2
Charged electric department expense		3
Charged sewer department expense	13,600	4
Other (explain):		
NONE		5
Total Accruals and other credits	36,198	
Taxes paid during year:		
County, state and local taxes	16,000	6
Social Security taxes	19,647	7
PSC Remainder Assessment	551	8
Other (explain):		
NONE		9
Total payments and other debits	36,198	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 REFUNDING BONDS	5,097	56,069	61,166	0	1
FMHA BONDS	1,184	7,064	7,101	1,147	2
CLEAN WATER FUND BONDS	15,174	87,221	88,176	14,219	3
2001 BAN REFUNDING & CAP PROJECTS	27,479	186,861	181,365	32,975	4
AMORT OF DEF EXP ON BOND DEFEASANCE - 93 BONDS	0	121,487	121,487	0	5
2002 REFUNDING BONDS		6,555	1,466	5,089	6
AMORT OF DEF EXP ON BOND DEFEASANCE - 01 BONDS	0	43,035	43,035	0	7
Subtotal	48,934	508,292	503,796	53,430	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
REVENUE BOND ANTICIPATION NOTES	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	48,934	508,292	503,796	53,430	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,579,881	0	0	3,310,079	0	5,889,960	1
Add credits during year:							
For Services	15,598					15,598	2
For Mains	74,463			105,983		180,446	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,669,942	0	0	3,416,062	0	6,086,004	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFFERED SPECIAL ASSESSMENTS FOR WATER & SEWER	393,910	2
Total (Acct. 124):	393,910	
Special Funds (125):		
REVENUE BOND RESERVES	686,793	3
DEBT SERVICE FUND	406,066	4
EQUIPMENT REPLACEMENT FUND FEDERAL SEWER GRANT	342,372	5
UNRESTRICTED EQUIPMENT REPLACEMENT	75,536	6
Total (Acct. 125):	1,510,767	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	55,025	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	55,025	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	112,317	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM SANITARY DISTRICTS FOR CAP COST - WWTP UPGRADE	209,567	14
ACCRUED INTEREST	1,151	15
Total (Acct. 143):	323,035	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER ON TAX ROLL	12,817	16
4TH QUARTER CHARGES	19,131	17
Total (Acct. 145):	31,948	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,871,079	0	0	0	6,871,079	1
Materials and Supplies	27,361	0	0	0	27,361	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,253,895	0	0	0	1,253,895	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,624,911	0	0	0	2,624,911	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,019,634	0	0	0	3,019,634	
Net Operating Income	104,839	0	0	0	104,839	8
Net Operating Income as a percent of						
Average Net Rate Base	3.47%	N/A	N/A	N/A	3.47%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	452,705	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,883,859	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,336,564	
Net Income		
Net Income	(101,899)	5
Percent Return on Proprietary Capital	-1.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

2002 REVENUE BONDS ISSUED TO REFUND 1993 BONDS DUE TO LOWER
INTEREST RATES

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Ms. Engelke:

Pertaining to your analytical review:

(1) Added meter that should have been reported were 160 and retired should have been reported as 130.

(2) In the future we will use the correct utility plant amount.

(3) This retirement was booked in 2002. Our letter to you dated January 21, 2003 should have stated the entry was booked to the 2002 records as a closing entry.

Thank you.

Linda M. Belongia, MMC
Clerk/Treasurer

Dear Ms. Belongia:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-17, 72 5/8-inch meters are reported added. On Page W-8, \$21,332 is reported added to Account 346. That results in an average cost of \$296 per meter which is significantly higher than our review maximum cost of \$150 per 5/8-inch meter. Please furnish an explanation.

2. The Utility Plant Jan. 1 reported on Page W-7 does not agree with the utility plant balance reported on Page F-7 of the prior year report. The difference is construction work in progress. The difference is immaterial because a lower tax equivalent was authorized. However, in the future please take care to use the correct figure.

3. Notes in our review log indicate that \$13,000 is to be retired from Account 343, Mains in 2003 to correspond with units that were retired in 2000. Please confirm that this retirement has been booked.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	563,540	1
Total Sales of Water	563,540	
Other Operating Revenues		
Forfeited Discounts (470)	3,424	2
Miscellaneous Service Revenues (471)	3,311	3
Rents from Water Property (472)	5,637	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,574	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,946	
Total Operating Revenues	581,486	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	41,461	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	167,538	11
Customer Accounts Expenses (901-904)	25,685	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	98,529	14
Total Operation and Maintenance Expenses	333,213	
Other Operating Expenses		
Depreciation Expense (403)	120,836	15
Amortization Expense (404-407)	0	16
Taxes (408)	22,598	17
Total Other Operating Expenses	143,434	
Total Operating Expenses	476,647	
NET OPERATING INCOME	104,839	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,647	75,931	253,957	4
Commercial	207	25,964	63,359	5
Industrial	29	19,115	22,636	6
Total Metered Sales to General Customers (461)	1,883	121,010	339,952	
Private Fire Protection Service (462)	14		7,572	7
Public Fire Protection Service (463)	1,897		186,891	8
Other Sales to Public Authorities (464)	24	11,342	29,125	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,818	132,352	563,540	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	186,891	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	186,891	
Forfeited Discounts (470):		
Customer late payment charges	3,424	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,424	
Miscellaneous Service Revenues (471):		
WATER TURN ON & SHUT OFF AND THAWS	3,311	7
Total Miscellaneous Service Revenues (471)	3,311	
Rents from Water Property (472):		
ANTENNA ON WATER TOWER	5,637	8
Total Rents from Water Property (472)	5,637	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,574	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	5,574	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	6,003	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	33,128	3
Maintenance of Water Source Plant (605)	2,330	4
Total Source of Supply Expenses	41,461	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	0	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	118,402	16
Maintenance of Mains (651)	16,344	17
Maintenance of Services (652)	20,858	18
Maintenance of Meters (653)	4,900	19
Maintenance of Hydrants (654)	4,870	20
Maintenance of Other Plant (655)	2,164	21
Total Transmission and Distribution Expenses	167,538	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,847	22
Accounting and Collecting Labor (902)	21,838	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,685	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,890	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	13,252	30
Property Insurance (924)	24,663	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	26,091	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	15,440	35
Transportation Expenses (933)	2,193	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	98,529	
Total Operation and Maintenance Expenses	333,213	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		16,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		201	2
Net property tax equivalent		15,799	
Social Security		6,248	3
PSC Remainder Assessment		551	4
Other (specify): NONE	NONE	0	5
Total tax expense		22,598	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218672				3
County tax rate	mills		6.236723				4
Local tax rate	mills		5.916403				5
School tax rate	mills		11.665688				6
Voc. school tax rate	mills		1.772413				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.809899				10
Less: state credit	mills		1.258118				11
Net tax rate	mills		24.551781				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.916403				14
Combined School Tax Rate	mills		13.438101				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.354504				17
Total Tax Rate	mills		25.809899				18
Ratio of Local and School Tax to Total	dec.		0.749887				19
Total tax net of state credit	mills		24.551781				20
Net Local and School Tax Rate	mills		18.411058				21
Utility Plant, Jan. 1	\$	6,734,038	6,734,038				22
Materials & Supplies	\$	27,062	27,062				23
Subtotal	\$	6,761,100	6,761,100				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,761,100	6,761,100				26
Assessment Ratio	dec.		0.914600				27
Assessed Value	\$	6,183,702	6,183,702				28
Net Local & School Rate	mills		18.411058				29
Tax Equiv. Computed for Current Year	\$	113,848	113,848				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	16,000					32
Tax equiv. for current year (see note 6)	\$	16,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,680		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,273		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	159,953	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	127,273		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	203,841		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,665		20
Total Pumping Plant	336,779	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,131		23
Total Water Treatment Plant	7,131	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	321		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,680	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,273	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	159,953	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			127,273	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			203,841	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,665	20
Total Pumping Plant	0	0	336,779	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,131	23
Total Water Treatment Plant	0	0	7,131	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			321	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	391,780		26
Transmission and Distribution Mains (343)	4,245,656	260,419	27
Fire Mains (344)	0		28
Services (345)	782,237	33,281	29
Meters (346)	169,104	21,332	30
Hydrants (348)	330,395	37,412	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,919,493	352,444	
GENERAL PLANT			
Land and Land Rights (389)	19,861		33
Structures and Improvements (390)	136,844	4,850	34
Office Furniture and Equipment (391)	7,092		35
Computer Equipment (391.1)	12,910	5,453	36
Transportation Equipment (392)	52,095		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	48,728	5,887	39
Laboratory Equipment (395)	7,307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	25,845		44
Other Tangible Property (399)	0		45
Total General Plant	310,682	16,190	
Total utility plant in service directly assignable	6,734,038	368,634	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,734,038	368,634	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			391,780	26
Transmission and Distribution Mains (343)	69,730		4,436,345	27
Fire Mains (344)			0	28
Services (345)	0		815,518	29
Meters (346)	18,621		171,815	30
Hydrants (348)			367,807	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	88,351	0	6,183,586	
GENERAL PLANT				
Land and Land Rights (389)			19,861	33
Structures and Improvements (390)	3,000		138,694	34
Office Furniture and Equipment (391)			7,092	35
Computer Equipment (391.1)			18,363	36
Transportation Equipment (392)			52,095	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	3,200		51,415	39
Laboratory Equipment (395)			7,307	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			25,845	44
Other Tangible Property (399)			0	45
Total General Plant	6,200	0	320,672	
Total utility plant in service directly assignable	94,551	0	7,008,121	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	94,551	0	7,008,121	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,448	12,448	1
February			11,236	11,236	2
March			11,884	11,884	3
April			10,962	10,962	4
May			12,342	12,342	5
June			13,084	13,084	6
July			17,111	17,111	7
August			14,811	14,811	8
September			13,310	13,310	9
October			13,883	13,883	10
November			10,520	10,520	11
December			10,068	10,068	12
Total annual pumpage	0	0	151,659	151,659	
Less: Water sold				132,352	13
Volume pumped but not sold				19,307	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				3,643	16
Volume related to equipment/system malfunction				2,647	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				6,290	19
Volume pumped but unaccounted for				13,017	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				823	23
Date of maximum: 10/14/2002					24
Cause of maximum:					25
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				236	26
Date of minimum: 12/1/2002					27
Total KWH used for pumping for the year				383,354	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #5 - 302 MADISON STREET	5	638	15	400,000	Yes	1
WELL #7 - 120 VANHECKE AVE	7	531	14	1,700,000	Yes	2
WELL #8 - 801 SCHERER AVE	8	632	15	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	# 5	#7	#8	1
Location	302 MADISON STREET	120 VAN HECKE RD	801 SCHERER AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1976	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	840	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	YASKAWA	10
Year Installed	1976	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EVERGREEN TOWER	SCHERER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1978	1995	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	134	150	10
Total capacity in gallons (actual)	500,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	100,142	0	453	0	99,689
P	D	6.000	5,114	1,241	0	0	6,355
M	D	8.000	33,402	0	5,200	0	28,202
P	D	8.000	9,061	6,608	0	0	15,669
M	D	10.000	26,243	0	0	0	26,243
P	D	10.000	9,869	0	0	0	9,869
M	D	12.000	12,599	0	0	0	12,599
P	D	12.000	9,357	0	0	0	9,357
Total Within Municipality			205,787	7,849	5,653	0	207,983
Total Utility			205,787	7,849	5,653	0	207,983

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	1,561	0	0	0	1,561		1
M	1.000	226	24	0	0	250		2
P	1.000	24	0	0	0	24		3
M	1.500	34	0	0	0	34		4
M	2.000	29	0	0	0	29		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	3	0	0	0	3		8
P	6.000	1	0	0	0	1		9
P	8.000	2	0	0	0	2		10
Total Utility		1,888	24	0	0	1,912	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,803	72	42	0	1,833	48	1
0.750	43	0	0	0	43	0	2
1.000	37	0	0	0	37	0	3
1.500	49	0	0	0	49	0	4
2.000	17	0	0	0	17	0	5
3.000	8	0	0	0	8	0	6
4.000	3	0	0	0	3	0	7
Total:	1,960	72	42	0	1,990	48	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,631	129	11	4	0	58	1,833	1
0.750	11	11	6	2	0	13	43	2
1.000	0	14	4	0	0	19	37	3
1.500	1	34	5	2	0	7	49	4
2.000	0	6	2	8	0	1	17	5
3.000	0	5	0	3	0	0	8	6
4.000	0	0	2	0	0	1	3	7
Total:	1,643	199	30	19	0	99	1,990	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	369	5			374	2
Total Fire Hydrants	369	5	0	0	374	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	374
Number of distribution system valves end of year:	489
Number of distribution valves operated during year:	261

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF WATER SOURCES PLANT (600) - DECREASE FROM PRIOR YEAR IS A
RESULT OF MAJOR WELL REPAIR IN 2001.

MISCELLANEOUS GENERAL EXPENSE (930) - INCREASE RESULT OF MEN CHARGING
ADDITIONAL TIME TO THIS ACCOUNT. SHOULD BE CORRECTED FOR 2003 BY CHARGING
LABOR MORE SPECIFIC.

PUMPING EXPENSES ARE INCLUDED WITH SOURCE OF SUPPLY EXPENSES.

Property Tax Equivalent (Water) (Page W-07)

PROPERTY TAX EQUIVALENT AUTHORIZED BY MUNICIPALITY - PER 11/8/94 COUNCIL
MINUTES.

Water Mains (Page W-15)

WATER MAINS FINANCED BY SPECIAL ASSESSMENTS AND THE UTILITY.

Water Services (Page W-16)

SERVICES ADDED IN 2002 FINANCED PER SCHEDULE CZ-1.
